

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff(s)

vs.

RICHARD W. STANDRING,

Defendant(s)

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Case Number: 1:04cv730

District Judge Susan J. Dlott

ORDER

This matter is before the Court pursuant to the Order of General Reference in the United States District Court for the Southern District of Ohio Western Division to United States Magistrate Judge Timothy S. Hogan. Pursuant to such reference, the Magistrate Judge reviewed the pleadings and filed with this Court on March 27, 2006 Report and Recommendations (Doc. 52). Subsequently, the plaintiff filed objections to such Report and Recommendations (Doc. 54).

The Court has reviewed the comprehensive findings of the Magistrate Judge and considered de novo all of the filings in this matter. Upon consideration of the foregoing, the Court does determine that such Recommendations should be adopted.

Accordingly, the United States' Motion for Summary Judgment (Doc. 49) is GRANTED. The Court also enters the following terms and conditions for Defendant Standring to comply with:

A. This Court, pursuant to Internal Revenue Code §§7402 and 7408, enters a permanent injunction prohibiting Defendant Standring, individually and doing business through any other entity, and his representatives, agents, servants, employees, attorneys, and those persons in active

concert or participation with him, from directly or indirectly:

1. Organizing, promoting, marketing, or selling the FOIA Generator and IMF decoding service, or any similar false and fraudulent schemes, tax shelters, plans, or arrangements that advise or assist customers to attempt to violate the internal revenue laws or unlawfully evade the assessment or collection of their federal tax liabilities;
2. Making false or fraudulent statements about the security of any tax benefit by reason of participating in any plan or arrangement;
3. Aiding or abetting others to violate the tax laws;
4. Engaging in conduct subject to penalty under Internal Revenue Code §6700, i.e., by making or furnishing, in connection with the organization or sale of a shelter, plan, or arrangement, a statement the Defendant knows or has reason to know to be false or fraudulent as to any material matter under the federal tax laws; and
5. Engaging in any conduct subject to penalty under any other section of the Internal Revenue Code.

B. Defendant Standring must contact by mail (and also by email, if an address is known) within 14 days of the entry of this Order all persons who have purchased the FOIA Generator and IMF decoding service and inform them of the Court's findings concerning the falsity of Standring's representations and attach a copy of the permanent injunction against Standring and his associates and related entities. Defendant Standring must file a sworn certificate of compliance with this portion of the Order, within 18 days of the date of this Order;

C. Defendant Standring must contact by mail (and also by email, if an address is known) within 14 days of the entry of this Order all persons who advertise for sale or sell the FOIA Generator and IMF decoding service and inform them of the Court's findings concerning the

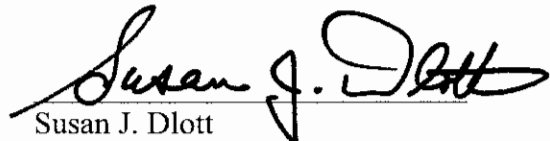
falsity of Standring's representations and attach a copy of the permanent injunction against Standring and his associates and related entities. Defendant Standring must file a sworn certificate of compliance with this portion of the Order, within 18 days of the date of this Order;

D. Defendant Standring must produce to the United States within 14 days of the entry of this Order a list identifying the persons who have purchased the FOIA Generator and IMF decoding service. The list shall include each customer's full name, address, e-mail address, telephone number, and Social Security number.

E. Defendant Standring and his representatives, agents, servants, employees, joint venturers, business partners, and those persons in active concert or participation with him are enjoined from misrepresenting any of the terms of this Order.

F. The United States is awarded costs.

IT IS SO ORDERED.


Susan J. Dlott
United States District Judge